

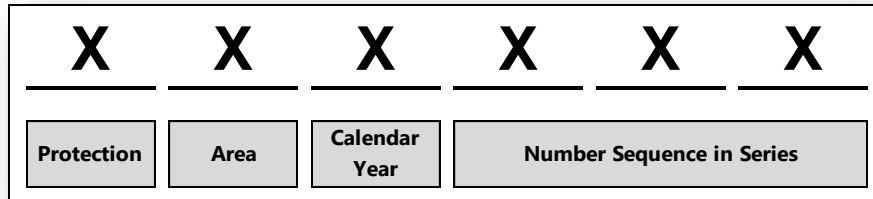
## CHAPTER 340: COST ACCOUNTING, DAILY STATUS AND COST REPORTING

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### A. Annual Incident Numbering System Overview

Incident expenditures are documented utilizing the Statewide Accounting, Budgeting and Human Resource System (SABHRS). The numbering system incorporates a six-digit fire org number that reflects the protection, area or bureau, calendar year and the sequential number in the series.



#### 1. Protection Designation (1<sup>st</sup> Digit)

The first digit is used to differentiate between protection designations. The first digit protection designation numbers currently authorized are 4, 7, 8 and 9.

- **Protection Designation 4xxxxx – All Risk**

Series numbers beginning with “4” are assigned to **SUPPORT** incidents where the DNRC intends to bill all costs to another agency for “All Risk/All Hazard” incidents under DES tasking, search and rescue requests, etc.

The Northern Rockies Coordination Center with approval from the Fire Protection Bureau Deputy Chief of Fire Operations, assigns orgs for this series of numbers. Numbers will be assigned in ascending order and a number cannot be used twice in the same fiscal year.

- **Protection Designation 7xxxxx – Other Agency Support**

Series numbers beginning with “7” are assigned to **SUPPORT** incidents where the DNRC intends to bill costs to another agency with the fire protection responsibility. This series also includes **BUREAU** numbers for bureau specific costs.

- **70xxxx: DNRC Forestry Division - Bureau Orgs**

Miscellaneous Forestry Division - Bureau fire orgs used for Northern Rockies area cost share agreements and Bureau level expenditures. Not all 70xxxx orgs are billable.

- **71xxxx: Fires occurring on Other Agencies’ Fire Protection**

Billable SABHRS orgs used for fire occurring on other agencies’ fire protection, whether in-state or out-of-state. Land Offices assign numbers within only their area of responsibility from their block. The Northern Rockies Coordination Center assigns numbers for all fire support out-of-state. Numbers will be assigned in ascending order and a number cannot be used twice in the same fiscal year unless it is a general or special center number.

- **72xxxx: Northwest Compact Fire Orgs**

Used for the mobilization of resources in wildland fire pre-suppression and suppression assistance between member agencies of the Northwest Compact.

All orders for Compact resources to be deployed in Montana will be placed through the Northern Rockies Coordination Center (NRCC). All orders from Compact agencies for State of Montana resources will also be placed through the NRCC as per the direction in the NWC Operating Plan.

▪ **Protection Designation 8xxxxx – County Assist**

Series numbers beginning with “8” are assigned to **County ASSIST** incidents only. They are used for assignment of State costs incurred on a county co-op incident and include all mutual aid on the three eastern areas.

This series is used only for fires occurring in a county within the State/County Cooperative Fire Program. Land Offices assign numbers within their area of responsibility only from their block. Assisting counties on emergencies that are not within the confines of our cooperative fire agreement will be assigned a 7xxxxx support number for possible billing. This series is considered not billable to a county but may be billable to the party or parties responsible for starting the fire.

A formal written request for County Assistance signed by the County Commissioners **must be submitted** to the Fire Protection Bureau for each 8xxxxx number assigned.

▪ **Protection Designation 9xxxxx – Direct Protection**

Series numbers beginning with “9” are assigned to **State DIRECT** protection incidents only and include all mutual aid incidents on the three direct protection areas.

Each Land Office with direct protection responsibilities has an assigned block of numbers and can only assign numbers within their area of responsibility. This series is not to be used for agency support or county assist fires. This series includes all human, lightning, and false alarms on State direct protection.

**2. Area (2<sup>nd</sup> Digit)**

The second digit identifies the office with responsibility for assigning the SABHRS number and, in addition, normally designates the area in which the action occurred. The following are the authorized area 2<sup>nd</sup> digits to be utilized:

<b>2<sup>nd</sup> Digit</b>	<b>Area Designation</b>
0	Forestry
1	NRCC
2	Northwest Compact
3	Unassigned
4	Eastern Land Office
5	Northwest Land Office
6	Southwest Land Office
7	Central Land Office
8	Northeastern Land Office

### 3. Calendar Year (3<sup>rd</sup> digit)

The third digit identifies the calendar year. The SABHRS fire orgs will repeat every 10 years with only one digit available for year designation.

3 <sup>rd</sup> Digit	Calendar Year
0	2010
1	2011
2	2012
3	2013
4	2014
5	2015
6	2016
7	2017
8	2018
9	2019

### 4. Number Sequence in Series (4<sup>th</sup> – 6<sup>th</sup> Digits)

The final three digits designate the number of available numbers within any series to assign to specific or miscellaneous fires. For example, the number **976001** represents a DNRC Direct Protection wildfire (**9**), assigned by the Central Land Office (**7**), in 2016 (**6**), and the first sequential number (**001**); 976001, 976002, 976003, etc.

The annual DNRC Assigned Fire Numbers chart is available on the DNRC Fire Protection, Fire Business website under Dispatch Info:

<http://dnrc.mt.gov/divisions/forestry/fire-and-aviation/fire-business/agreements-plans-and-guides>

## B. Specific Incident Fire Org Procedures

### 1. Pre-Positioning/Severity/Extended Operations Funding (xxx997)

As deemed necessary by the Chief of the Fire Protection Bureau, DNRC Area Offices and Bureau staff may request funding to pre-position or extend resources based on fire conditions (as measured by fire danger indices, current and expected fire occurrence and behavior, and other localized conditions) or due to other circumstances requiring the need to increase staffing and/or equipment. Conditions necessitating increased resources may include: high fire danger (as measured by NFDRS indices), forecasted weather including red flag warnings and fire weather watches, and increasing fire occurrence.

Additional resources, paid for by “severity” funding, may include: overhead, crews, engines, heavy equipment, patrol flights and other aviation resources, fire prevention personnel, radio communications system service, equipment repair, and administrative support necessary to meet the mission of the DNRC fire program and the expectations of the public. In accordance with Northern Rockies Coordinating Group intent, efforts should be coordinated with local and interagency fire cooperators within the zone and remain fiscally responsible and cost effective.

Allowable expenditures may also include regular wages, overtime, as well as lodging and per diem for current and/or additional personnel. Pay rates for equipment and personnel should be predetermined using the *NWCG Standards for Interagency Incident Management (SIIBM) handbook – NRCG Blue page supplement*, Emergency Equipment Rental Agreements, Incident Rental Agreements, or other approved agreements.

Hiring of Emergency Firefighter (EFF) and emergency equipment resources will follow all pertinent manual direction and other established processes and procedures. To the extent possible, EFF hiring should be planned in advance in consultation with the zone dispatch centers or through preplanned agreements.

When necessary, the DNRC uses severity funding to move resources between Area Offices and Units to achieve the Department's statewide fire and aviation mission. Severity funding may also be used to backfill staffing at the areas and units who have had resources moved elsewhere in the state; in order to maintain minimum drawdown staffing. Line Officers should monitor severity requests and be aware of both the program needs statewide as well as the resources needed to assure compliance with work-rest guidelines.

Requesting offices shall make only severity funded arrangements approved by the Chief of the Fire Protection Bureau or their designee. Requests will be made according to the following guidance.

Area Offices and, if necessary, Fire Protection Bureau staff will submit requests for severity funding weekly, according to an approved schedule, using the Severity Cost Estimating Tool (Appendix 28). In addition to submitting the Cost Estimating Tool, the request should include a justification email (see Appendix 27 for requested information) sent to the Fire Protection Bureau Chief (or designee). On approval by the Fire Protection Bureau Chief (or designee) requested resources may be charged to the Pre-Position/Extended Operations/Severity number xxx997.

If offices charging resources to severity re-assign resources to an incident, they should immediately begin charging those resources to the designated incident number rather than the Pre-Position/Severity/Extended Operations funding number. Once demobilized from the incident, the resources may be returned to the severity funding number as appropriate (once all legitimate tasks related to returning the particular resources to readiness after the incident have been completed.)

At the end of each week, the requesting office will update their cost estimate (also using the Severity Cost Estimating Tool) to reflect actual usage compared to the initial request to enable the Fire Protection Bureau to track estimated actual expenditures. Depending on circumstances, actual use may form the basis for the next weekly request.

Both DNRC program managers and line officers (agency administrators) should monitor both severity requests and severity expenditures to determine whether the need for severity spending remains justified and/or requires modification as operating conditions change. We must ensure that we are using severity funding responsibly, efficiently, and effectively. Ultimately, we will be required to defend and justify our actions for expending non-budgeted funds, and we want to assure our

ability to use this valuable tool into the future by demonstrating both our trustworthiness and our commitment to cost effectiveness.

## **2. Mutual Aid Number Series (xxx998)**

The xxx998 series numbers are to be used for mutual aid only when DNRC responds to an incident that will not be billed, but costs are incurred. Mutual Aid as defined in the Montana Cooperative Wildland Fire Management Agreement is “*assistance provided by a Supporting Agency at no cost to the Protecting Agency. Mutual aid is limited to those initial attack resources that have been determined to be appropriate and which are preplanned and shown in Ops or mobilization guides.*”

Examples of mutual aid include but are not limited to: DNRC assistance provided at no cost to a protecting agency or instances where no formal request for assistance has been received from the county but DNRC is still providing resources. A unique number from the correct numbering series should be used if the incident is to be billed.

Each Area Office has been designated a pre-assigned mutual aid number. See the annual DNRC Assigned Fire Numbers chart for specific Area mutual aid number for the current year.

## **3. General Support Number Series (xxx999)**

There has been a general support number assigned to each office to be used for general support fire suppression expenditures that cannot be prorated to a specific fire. For example, 95x999 would be used if a Northwest Land Office dispatcher without a resource order spent time on several direct protection lightning fires and could not accurately pro-rate that time to each individual fire. The same conditions would also apply to 75x999 and 85x999 within the Northwest Land Office.

# **C. Miscellaneous Incident Procedures**

## **1. Payroll Procedures**

The employee records the regular and overtime hours earned for a particular incident on the time report using the assigned cost accounting number. Personnel budgeted to programs other than fire should bill their regular and overtime hours earned to the incident organizational numbers and submit their time report to their respective payroll personnel.

## **2. Accounting Codes for Fire Suppression and Fire Claims**

Coding fire suppression payroll, supply invoices, contracts (equipment use), and fire claims correctly is important in that it ensures that we can easily and correctly provide data for documentation to federal agencies. This includes documentation for FEMA reimbursement and audits.

## **3. Incident Numbers**

It should be noted that the incident number and the accounting number are two completely separate numbers. Each Land Office/Unit/IA Station that has jurisdiction

for the incident should assign a unique number to each incident they respond to within their area of responsibility.

#### **4. Prescribed Fire**

Prescribed fire assistance and support provided by DNRC to federal agencies requires a signed reimbursement agreement between a DNRC area land office and a federal agency to obligate funding. State spending authority will only be granted per the terms of these individual agreements. **The agreement and related spending authority must be in place before the assistance is provided.**

Contact the Forestry Division's Business Management Bureau to initiate a reimbursement agreement as early as possible. The Business Management Bureau will facilitate the agreement process, request spending authority, and handle related billing. Costs must be tracked by the Land Office to support billing. Prescribed fire is non-suppression; therefore, exempt employees may earn compensatory time but not overtime. Non-exempt employees may earn overtime.

#### **5. Fire Suppression Billing**

Cooperator agency bills, for the most part, are not received until February of the following year and are mostly paid in the next fiscal year, using the accrual process. Information to verify the bills is obtained from the dispatch logs and other staffing and equipment records retained at the Land Office. Cooperator support costs will not show in SABHRS until the bill is paid. Should there be a major fire with significant cooperator costs and a complete fire cost is necessary prior to receipt of the invoice, an early billing or estimate may be requested from the cooperating agency; however, it may only include a percentage of the final costs, and a final bill will follow.

It is extremely important that whenever we are receiving support or providing it to another agency we obtain the other agency's fire cost accounting number for each incident. This number is necessary during later billing procedures between the agencies. For example, the U.S. Forest Service assigns what is known as a "P" code to any incident that their resources may be assigned. The Forest Service utilizes the P code much the same as we utilize the SABHRS number. The Northern Rockies fire cache in Missoula will not issue any items to any agency unless they have this P code on the resource order. The Bureau of Land Management, National Park Service, US Fish Wildlife Service, Bureau of Indian Affairs, Tribes and other State agencies issue similar numbers. The incident number is critical in the billing process.

#### **D. Direction for Incident Charges to Other Agencies**

The basic underlying principle is that the organization with protection responsibility should only pay for resources that they have approved, and the approved resources should be documented on a resource order. Discussions with your colleagues should be happening to further clarify when/if charging to a specific incident (either ours or theirs) is appropriate.

DNRC line officers/agency representatives should have a resource order in order to charge to a federal incident.

When providing support to federal incidents please charge your time as outlined below:

Line Officer / Agency Representative / Office Manager / Support Staff		
Resource Ordered	Not Resource Ordered	
Charge directly to the federal incident	Working within the scope of your normal job duties	Providing mobilization support
If working on multiple federal incidents, each forest has a support charge code that could be utilized for this purpose	Charge to the appropriate DNRC General Support Fire Org “xxx999”	Charge direct to the federal incident, documented as a support order in ROSS

## 342 NON-FIRE INCIDENT ACCOUNTING

### A. Within Montana

Montana State law (76-13-104 MCA) authorizes DNRC to “ensure the *protection of land under state and private ownership and to suppress wildfires on land under state and private ownership.*” See MCA 76-13-104 at <http://www.leg.mt.gov/bills/mca/76/13/76-13-104.htm>.

Authority to manage other than wildland fire incidents (earthquakes, floods, civil disturbances, etc.) is vested in other agencies. In most cases where DNRC is involved in other than wildland fire incidents, DNRC resources will be under the direction of the Montana Disaster and Emergency Services (DES) Agency. Permission to respond to other agency requests must be obtained from the Director of the DNRC or designated representative.

When supporting other agencies such as DES, DNRC resources will use the policies and procedures of the responsible agency, as directed.

In the absence of other responsible agency direction, DNRC will use the procedures, forms, etc. described in this manual and the NWCG SIIBM. A separate incident accounting org number from the “All Risk - 4xxxxx series and name (i.e., May/June Floods 2016 Support, Alberton Chlorine Spill, etc.) is required. This accounting org number must be obtained from NRCC with approval from the Fire Protection Bureau. **Area Suppression numbers are not to be assigned.**

### B. Out of Montana

The U.S. Forest Service is the primary federal agency responsible for Presidential Declared Disasters (Federal Emergency Management Agency (FEMA), Homeland Security Department). Wording in the Montana Cooperative Wildland Fire Management and Stafford Act Response Agreement pertaining to the Robert T. Stafford Disaster Relief and Emergency Assistance Act, states that the State of Montana may be reimbursed as long as a Presidential Declared Disaster declaration is in effect. Otherwise the State of Montana cannot be reimbursed. All out-of-state per diem rules and procedures apply. See Chapter 310 of this manual for meal, lodging, and electronic device guidelines.



The NRCC with approval from the Fire Protection Bureau will assign an org number from the “All Risk - 4xxxxx series and name (i.e., May/June Floods 2016 Support, Alberton Chlorine Spill, etc.).

### **343 DAILY STATUS (ICS 209) REPORTING**

Refer to the NRCG Mobilization Guide for current direction on ICS 209 completion and submission or refer to the below link.

<http://gacc.nifc.gov/nrcc/predictive/intelligence/intelligence.htm>

### **344 STATE-OWNED EQUIPMENT RATES**

See the NRCG supplement to Chapter 50 of the SIIBM, Section 01.11 for State of Montana equipment rates.

### **345 INCIDENT BUSINESS ADVISOR (IBA)**

#### **A. Roles and Responsibilities**

The Department of Natural Resources and Conservation (DNRC) IBA works for the Agency Administrator (Line Officer) and has five primary responsibilities.

1. Conveys and defines the Line Officer’s administrative and fiscal direction to incident management teams, buying teams, expanded dispatch organizations and area command teams that may be supporting DNRC.
2. Advises the Line Officer regarding incident business management practices as needed.
3. Advises the Incident Management Team (IMT) and other organizations of DNRC specific business management practices and provides information as needed.
4. Monitors business management practices and incident operations to assure cost management objectives are met.
5. Ensures fire records meet DNRC standards and both the cost unit database and report products support DNRC’s need to implement cost share agreements, provide FEMA documentation or other specific needs.

#### **B. Incident Business Advisor Job Aid**

See the Appendix of this manual for the IBA Job Aid. It is also available at the following website: <http://dnrc.mt.gov/divisions/forestry/fire-and-aviation/fire-business/forms-and-information>.

- **Upon arrival at the Incident:**

1. Attend Line Officer, Agency Administrator or Incident Management Team briefing
2. Meet with necessary agency and team personnel

3. Gather information necessary to assess incident assignment and determine immediate needs and actions

- **During the Incident Assignment:**

1. Attend Line Officer briefings, IMT briefings/meetings, team closeouts and other meetings as appropriate
2. Evaluate and share with the Line Officer and/or Agency Administrator and other agency staff, pertinent information which may affect incident business management
3. Review incident business reports/documents to ensure agency/unit direction is being met and that requested reports are accurate and timely
4. Interact and coordinate with agency staff, IMT, Interagency cooperators and other support units. Receive and provide current information.
5. Identify fiscal processes
6. Watch out for red flags
7. Review cost management process and concerns
8. Document Daily
9. Maintain necessary level of communications with Forestry Division, Land Office, Unit and IMT personnel to identify and discuss issues, share information and share resources.
  - a. Line Officer(s)
  - b. Fire Program Manager or Rural Fire Program Coordinator
  - c. DNRC Incident Business Coordinator
  - d. DNRC's FEMA advisor and FEMA Cost Recovery Team (FEMA CRT)
  - e. Buying Team Leader
  - f. Expanded Dispatch Supervisor or Coordinator
  - g. Incident Commander
  - h. Logistics Chief
  - i. Finance Chief
  - j. County Agency Representative or County Advisor
10. Review and/or assist in development of cost share agreements.
11. Assist IMT(s) and support units with implementing the agency's business management guidelines.

- a. Review interagency agreements and annual operating plans.
  - b. Determine and facilitate implementation of the most efficient business practices for handling compensation for injury, use of per diem, payment of state agreements by federal buying or payment teams, claims settlement, and cost reporting and time documentation, including at staging areas and mobilization centers.
12. Provide Line officer and IMT(s) updates on IBA activities, decisions, issues and concerns.
13. Provide input into transfers of command/transitions:
- a. From one IMT to another on an incident
  - b. From one Area Command to another
  - c. From multiple incidents to complexes or the reverse
  - d. From a single jurisdiction incident to a multi-jurisdiction incident
  - e. Of an incident to a different incident agency
  - f. From an IMT back to the host agency
14. Be alert for emerging situations that can result in excessive costs or administrative workload for the incident agency. For example:
- a. Individual incidents are merging or splitting in complexes, resulting in confusion with tracking resources by incident. Resources should be officially demobilized and mobilized to the new incident, not just transferred. Review and discuss assignment of incident numbers and impact to incident agency's fiscal staff, cost accounting, and obligations reporting.
  - b. Massive overload of the dispatch system is requiring the direct transfer of cache supplies and equipment from one incident to another incident, particularly when the incidents are in different jurisdictions. Incident transfer policies must be strictly followed.
  - c. A FEMA Declaration has been implemented. Fire Protection Bureau will staff up with FEMA CRT and FEMA THSP. Coordinate with the FEMA advisor to determine current eligibility requirements and any special requirements of the Declaration. Facilitate implementation of procedures used by IMTs, Buying Teams or other support groups to meet FEMA requirements.
  - d. Out-of-area IMTs are being utilized by the agency. Be alert for practices that may conflict with NRCG policies, incorrect supplements to the SIIBM, and excessive name requests when local resources, both personnel and equipment, are available, etc.
  - e. Urban interface is involved and there is extensive use of local government resources, including law enforcement, that are operating without or outside existing agreements.

- f. Multiple jurisdictions are involved, and cost share agreements are being developed too slowly.
- g. The fire season is such that large fires are developing into campaigns requiring multiple IMT transitions.
- h. Out-of-area expanded dispatch or buying teams are in place, resulting in the use of non-local resources when local resources are available.
- i. Extensive pre-orders are placed for ongoing incidents by incoming teams.

15. Review incident finance package requirements with DNRC representatives, Finance Section Chief and appropriate finance staff to assure DNRC standards and expectations are being met.

- **Prior to release from the assignment:**

- 1. Provide an IBA narrative with recommendations to the Line Officer.
- 2. Participate in the transition meeting with replacement IBA and DNRC Line Officer and staff.
- 3. Obtain Performance Evaluations.
- 4. Provide Performance Evaluation to IBA-Trainee if assigned.
- 5. Provide your post incident contact number.

## **346 COST SHARE AGREEMENTS**

### **A. Overview**

A cost share agreement documents the financial responsibility for incident costs and may also identify specific requirements of other parties involved in an incident. Cost share agreements should be prepared for multi-jurisdictional incidents where a decision has been made to share resource costs. However, master agreements between agencies take precedence when negotiating cost share agreements.

- 1. The line officer is responsible for signing a cost share agreement. The line officer (or designee) is also responsible for the oversight of the cost share process and will be held accountable for all negotiations.
- 2. The Fire Protection Bureau will review all cost share agreements before final signatures are obtained. The Incident Business Coordinator and Fire Finance Specialist will ensure compliance with master agreements, final payment and FEMA issues. The Business Management Bureau will also review cost shares on FEMA declared incidents.

### **B. Using Cost Share Agreements**

A cost share agreement may be established for on-incident costs as well as off-incident costs (expanded dispatch, mobilization centers, buying teams, etc.). The following are items to consider while negotiating a cost share agreement:

1. Incident complexity changes frequently and may affect the terms of the cost share agreement.
2. Although cost share agreements probably are not going to be finalized until after the incident, it is necessary to establish the terms of a cost share agreement from the time the incident has gone beyond one agency's jurisdiction in order for the Incident Management Team to properly track costs.
3. Sometimes, cost shares may need to be renegotiated if an incident increases in complexity or size.
4. Cost share agreements must be easily understood, able to be implemented by the IMT, and correspond to agency cost accounting methods in order to facilitate the billing process.
5. Cost share agreements should identify the following:
  - a. Costs to be shared.
  - b. Additional costs to be borne by an individual agency.
  - c. Methods by which costs will be shared.
  - d. Cost share determination period or actual cost share period if applicable, must be identified.
  - e. Final agency apportionments of costs, as agency accounting systems are unable to separate final costs by the actual cost share period. A final percentage for each agency is determined through the appropriate methodology. This final percentage will be applied to the total actual cost of the fire (except for the "you order you pay" and flat amount methodologies).

## **C. Cost Share Methodologies**

### **1. Costs by Acre**

Costs are shared based on the acreage percentage of the fire within an agency's protection area. This method is typically most effective when an agency's responsibilities, objectives and suppression costs are similar and direct resources utilized by all agencies are considered equal.

### **2. Costs by Effort**

Costs are shared on usage of resources - effort (daily assignment of resources, weighted control lines within each protection area, and use of e-ISuite data to track costs within each protection area).

### **3. Cost Share by Flat Amount**

Costs are shared when effort expended was limited in terms of resources and duration when the fire crosses into another agency's direct protection area.

#### 4. You Order, You Pay

Each agency is fiscally responsible for the resources they order, regardless of where they are used on the incident.

Sample cost share agreements can be found at: <http://dnrc.mt.gov/divisions/forestry/fire-and-aviation/fire-business/cost-share-agreements>. Northern Rockies Cost Share and Decision Document templates and Cost Share Methodologies can be found on the NRCG Business Committee website at: <https://gacc.nifc.gov/nrcc/nrcg/committees/business/toolbox/toolbox.htm>

### 347 DECISION DOCUMENTS

#### A. Overview

The purpose of the decision document is to capture the **decisions and major actions of those agencies** that have responsibilities related to the fire. This includes the: who, what, why, when, and where to support those decisions and actions. It should also document those situations when the agencies agree to disagree.

In addition, the decisions and rationale contained in the document will determine if costs are going to be apportioned. If costs are to be apportioned, then a cost share agreement will be developed (as described in Section 346 of this chapter) and serve as an addendum to the decision document. If costs are not going to be shared, this decision will also be captured within this document.

It is critical when costs will not be shared; that a document capturing this decision is signed, included in the fire package, and forwarded to the respective agencies.

Decision Document templates may be found on the following website:

[https://www.fs.fed.us/r1/fire/nrcg/wfdss\\_index.htm](https://www.fs.fed.us/r1/fire/nrcg/wfdss_index.htm).

### 348 COST MANAGEMENT

In the State of Montana there is a goal to manage the cost of wildland fires. **Turning the incident over to an IMT does not end the DNRC Line Officer's role in cost control.**

Coaching and mentoring is the key concept.

- Ask for assistance.
- Use an Agency Administrator Representative or an Incident Business Advisor (IBA). IBAs are required on Type 1 incidents. IBAs may be requested for assistance on other incidents as needed i.e. decision documents and cost shares at the discretion of the Line Officer.